

September 27, 2005

Mail Stop 5461

VIA U.S. MAIL AND FAX (602) 267-7400

Mr. William H. Whitmore, Jr.
Chief Executive Officer
MediaMax Technology Corporation
668 N. 44th Street, Suite 233
Phoenix, AZ 85008

Re: MediaMax Technology Corporation
Form 10-KSB/A for the year ended December 31, 2004
Filed September 20, 2005
File No. 0-31079

Dear Mr. Whitmore:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief